



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, मंगलवार, 4 अगस्त, 1998/13 श्रावण, 1920

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-171 002, 4 अगस्त, 1998

संख्या ई० एक्स० एन-एफ (11)-4/98.—हिमाचल प्रदेश की राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 (1968 का 24) की धारा 6 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए, राजपत्र (असाधारण) हिमाचल प्रदेश में तारीख 30 मई, 1974 को प्रकाशित और समय-समय पर यथा संशोधित इस विभाग की अधिसूचना संख्या 1-15/73-ई० एण्ड टी०, तारीख 29 मई, 1974 (जिसे इसमें इसके पश्चात् उक्त अधिसूचना कहा गया है, अर्थात् :—

संशोधन

1. प्रथम परन्तुक का संशोधन.—उक्त अधिसूचना के विद्यमान प्रथम परन्तुक में, "Eleven" के शब्द के स्थान पर "Twelve" शब्द प्रतिस्थापित किया जाएगा।

2. नवम् परन्तुक का प्रतिस्थापन.—उक्त अधिसूचना के विद्यमान नवम् परन्तुक के स्थान पर निम्नलिखित नवम् परन्तुक प्रतिस्थापित किया जाएगा, अर्थात्:—

“(9) the rate of tax on ready-made sewn garments (excluding quilt) made out of handloom or mill-made cloth (excluding fur coats and garments prepared out of pure silk cloth), umbrella cloth-covers and pillow-covers (excluding umbrella cloth-covers and pillow-covers of pure silk cloth), cotton waste and cotton yarn waste, cotton vests, ornaments and jewellery (other than the jewellery containing precious or semi-precious or artificial semi-precious stones), bullion and specie, all types of yarns (including knitting wool), cotton sewing thread, matches, tractor trolleys chassis or Buses and Trucks, all Body-Built vehicles, vegetable (vanaspati) ghee, shakkar, gur, tea (excluding prepared tea) and all declared goods as defined in section 2 (c) of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) excluding the declared goods covered by provisos (11) and (12) of this notification, shall be four paise in a rupee;”

3. चौहदवें परन्तुक का संशोधन.—उक्त अधिसूचना के “चौहदवें परन्तुक के अन्त में आए चिन्ह “;” के पश्चात् शब्द “and” का लोप किया जायेगा।

4. पन्द्रवें परन्तुक का संशोधन.—उक्त अधिसूचना के पन्द्रवें परन्तुक के अन्त में आए चिन्ह “.” के स्थान पर “; and” चिन्ह और शब्द प्रतिस्थापित किया जाएगा, और

5. नए परन्तुक का जोड़ना.—उक्त अधिसूचना के विद्यमान पन्द्रवें परन्तुक के पश्चात् निम्नलिखित नया परन्तुक (16) जोड़ा जाएगा, अर्थात्:—

“(16) the rate of tax on refined oil shall be six paise in a rupee.”.

आदेश द्वारा,

हस्ताक्षरित/-
आयुक्त एवं सचिव ।

[Authoritative English text of this Department Notification No. EXN- F (11)4/98, dated 4-8-1998 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 4th August, 1998

No. EXN-F (11)4/98.—In exercise of the powers vested in her under section 6 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor of Himachal Pradesh is pleased to make the following further amendments in this department notification No. 1-15/73-E & T (Sectt.), dated 29th May, 1974, published in Himachal Pradesh Rajpatra (Extra-ordinary), dated the 30th May, 1974 and as amended from time to time (hereinafter called the ‘said notification’) with immediate effect, as follows:—

AMENDMENTS

1. Amendment of first proviso.—In the existing first proviso of the said notification, for the word “eleven”, the word “twelve” shall be substituted.

2. *Substitution of ninth proviso.*—For the existing ninth proviso of the said notification, the following ninth proviso shall be substituted, namely:—

“(9) the rate of tax on ready-made sewn garments (excluding quilt) made out of handloom or mill-made cloth (excluding fur coats and garments prepared out of pure silk cloth), umbrella cloth-covers and pillow-covers (excluding umbrella cloth covers and pillow-covers of pure silk cloth), cotton waste and cotton yarn waste, cotton vests, ornaments and jewellery (other than the jewellery containing precious or semi-precious or artificial semi-precious stones) bullion and specie, all types of yarns (including knitting wool), cotton sewing thread, matches, tractor-trolleys, chassis of Buses and Trucks, all Body-Built vehicles, vegetable (vanaspati) ghee, shakkar, gur, tea (excluding prepared tea) and all declared goods as defined in section 2(c) of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) excluding the declared goods covered by provisos (11) and (12) of this notification, shall be four paise in a rupee;”

3. *Amendment of fourteenth proviso.*—In the fourteenth proviso to the said notification, the word “and” appearing after the sign “;” shall be omitted;

4. *Amendment of fifteenth proviso.*—In the fifteenth proviso to the said notification, for the sign “.”, occurring at the end, the sign and word “;and” shall be substituted, and

5. *Addition of new proviso.*—After the existing fifteenth proviso to the said notification, the following new proviso (16) shall be added, namely:—

“(16) the rate of tax on refined oil shall be six paise in a rupee.”.

By order,

Sd/-

Commissioner-cum-Secretary.